

> Czech Republic

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REAL ESTATE

On the validity of the act of transfer as a prerequisite for the materiality principle with respect to the cadastral record

In recent times, the Supreme Court had to decide several disputes in which one party invoked the so-called principle of material publicity of the cadastral record. The present article takes a closer look at the conclusions reached by the Supreme Court in two of those cases – in both, the validity (or nullity) of the transfer played a role.

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EMPLOYMENT

Do employees in Czechia have third-party liability for damage?

According to the Supreme Court, the status of employees deserves special protection also within the context of direct liability for damage caused by an employee to a third party.

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TAXES

Cryptocurrencies and taxes in the Czech Republic – a brief overview of the implications for legal entities and natural persons

The finance administration has posted an Online Bulletin on Cryptocurrencies on its website, seeking to familiarize taxable persons with their duties in connection with the use of cryptocurrencies. What follows is our summary of the key takeaways.

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CORPORATE AND M&A

Nullification of the general meeting, vs. the time limit for adding items to the GM agenda by the qualified shareholder

In its new judgment 27 Cdo 3620/2020, the Czech Supreme Court specified the conditions and limitations which apply to the qualified shareholder as they add items to the agenda of the general meeting.

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